

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
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September 10, 2007 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the July 9, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the July 9, 2007 Board Meeting
- c. Approval of the Open Session Minutes from the August 16-17, 2007 Annual Meeting Board Meeting
- d. Approval of the Executive Session Minutes from the August 16-17, 2007 Annual Meeting Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations
- d. CPA Job Description

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 6-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

6. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2007.084
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2007.105
The Tax Practice Committee recommended that the Board close the file.
- c. File No. 2007.116
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2007.117
The Tax Practice Committee recommended that the Board open an investigation file.
- e. File No. 2007.118
The Tax Practice Committee recommended that the Board open an investigation file.
- f. File No. 2007.125
The Tax Practice Committee recommended that the Board close the file.
- g. File No. 2007.126
The Tax Practice Committee recommended that the Board close the file.
- h. File No. 2008.004
The Tax Practice Committee recommended that the Board close the file.

7. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2006.104

The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).

- b. File No. 2007.085

The Accounting and Auditing Standards Committee recommended that the Board close the file.

8. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2007.108

The Peer Review Committee recommended that the Board open an investigation file, and once open transfer the file to the Accounting and Auditing Standards Committee for further investigation.

- b. File No. 2008.001

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

- c. File No. 2008.002

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

- d. File No. 2008.003

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

- e. File No. 2008.014

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

- f. File No. 2008.015

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

9. Investigation Files

- a. File Nos. 2007.082 and 2007.101

Board to review responses regarding open investigations.

10. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File Nos. 2007.099, 2006.060, 2007.044, 2007.082, and 2007.101

11. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2007.122

- b. File No. 2007.099

- c. File No. 2008.013

12. Interagency Service Agreement for Accountancy Board Legal Services for FY2008

13. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law and pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

a. Request for Rehearing/Review or Proposed Settlement

Board to consider whether or not to grant request for rehearing/review or in the alternative, may accept a Decision and Order (By Consent) to resolve the matter.
File Nos. 2006.089 & 2007.074; Brewer, Stephan (Legacy Financial & Investment Services, LLC)

b. Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant

- i. File No. 2006.060; Schatza, Curt J.
- ii. File No. 2007.044; Barrows & Schatza, P.L.C.

c. Termination of Decision & Orders (By Consent)

Board to determine if the requirements of Decision & Orders (By Consent) have been met.

- i. File No. 2007.047; Groll, Robert Hardy, CPA, PLC
- ii. File No. 2007.041; Sigrist, Cheek & Potter PLLC

d. Recommended for Registration of Professional Corporation

Earl R. Shivers CPA, PC
Partner: Earl R. Shivers 5641-E

e. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. Focus Questions

- f. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)
Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:
 - i. Kansas letter to Board of Examiners
 - ii. Letter to Kansas State Board of Accountancy
 - g. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Carrie Lynn Pinnella
John N. Martin
Mary K. Reynolds
Ryan S. Wedel
 - h. Application for Certification by Reciprocity, Deferral/Denial by Certification Committee - A.R.S. § 32-724
Kevin Brian Marcelo – California
Corrine G. Wilson – California
 - i. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Brian A. Luscher 1823-E
Jerome Sheldon Mundel 1108-R
D. David Ashworth 1730-E
Kenneth Anthony Koss 2491-E
Kenneth Milton Gould 1752-E
 - j. Request for NTS Extension
Linda Cathleen Bruno
 - k. Request for inactive status – ARS 32-730:
Billy E. McFarland Jr. 11364-E
Dennis Michael Levine 3993-E
Kristine L. Halls 11333-E
Margeaux Renee Bowers 11915-E
 - l. Application for Reinstatement – A.R.S. § 32-748:
George Clinton Frederick 9201-R
- 16. Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

LLM Financial Services PC	AccuTax+ PC
Partner: LeRoy Leonard Midtun 1161-E	Partner: Charlene L. Franzen 10450-E

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):
- | | |
|--------------------------------------|-------------------------------------|
| MJA Financial Services PLC | Gilbert A. (Gib) Kuett CPA PLLC |
| Partners: Michael Koning 10171-R | Partner: Gilbert A. Kuett 7941-R |
| Jeff Thiede 12520-E | |
|
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| Curtis Farnsworth CPA PLLC | Blodgett CPA LLC |
| Partner: Curtis B. Farnsworth 5232-E | Partner: Walter P. Blodgett 12733-R |
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| Michael Neal McGee LLC | Teal Tax Services PLLC |
| Partner: Michael Neal McGee 3830-E | Partner: Tiffany E. Lum 13734-E |
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| Desert Crest Accounting PLLC | |
| Partner: Brian J. Sullivan 12881-R | |
- c. Recommended for Registration of Sole Practitioner for the following Applicants
(Meet the requirements of A.R.S. § 32-731):
- | | |
|--------------------------|----------------------------------|
| P3 Accountancy | CPA 401K Advisor |
| Owner: Dan Meyer 12352-E | Owner: William E. Wheeler 8729-R |
- d. Recommended for Firm Name Change:
- | | |
|------------------------------------|---------------------------------------|
| Laurence V. Wexler PC | Burkett, Cowley, Roberts & Toel CPA's |
| Wexler & Company PC 279-C | Burkett, Cowley, & Toel CPA's 2619-P |
| Partner: Laurence V. Wexler 1023-E | Partners: Robert Burkett 13300-E |
| | Chad Cowley 801-R |
| | Thomas Roberts 12837-E |
| | James P. Toel 12696-E |
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| Thomas E. Holter PC | |
| Holter & Denomy PC 448-C | |
| Partner: Thomas E. Holter 2234-R | |
- e. Request for Firm Cancellation – Do not wish to renew:
- | | |
|-------------------------------------|--------------------------------------|
| Fox & Fox CPA's PC 2604-C | Jerome S. Mundel PC 247-C |
| James O Benson Jr CPA PC 692-C | M. C. Fortich CPA LLC 2459-L |
| Insight Financial PLC 2392-L | Holdsworth & Larson CPA's LLC 2551-L |
| P & L Accounting Services PC 1129-C | |
- f. Recommended for Cancellation of Certificate per registrant's request not to renew:
- | | |
|-----------------------------|-----------------------------|
| Brian A. Mallaro 13568-R | Michel Elias Mazakis 2839-E |
| Tamara Ann Stern 6113-E | Lindy J. Tannenbaum 13403-E |
| Terry L. Taylor 12194-R | Lawrence E. Johnson 7506-E |
| Mark E. Czys 14177-R | Toni L. Jones-Ross 8263-E |
| James J. Bedinger 9641-R | Theresa K. Evans 7065-E |
| Craig Alan Murphy 11075-R | Marty D. Lewis 13841-R |
| Gretchen L. McBride 11903-E | Daniel S. Taylor 9090-E |
| Maxim Neil Cohen 4230-R | |
- g. Recommended for Reissuance of Certificate because of Name Change:
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| Shelly Kay Thompson (Thompson Rush) 5821-E | |
| Amber N. Koffman (Lopez) 14135-R | |

- Wendy S. Leis (Cockerham) 12239-R
Laura D. Clewell (C. Leggett) 11500-E
Leigh M. Farrand (Hansen) 12334-E
Lindsey Hunter Schwartz (Hall) 13603-E
Mary C. Shemerdiak (Scheetz) 11519-E
Jodi L. Prah (Noble) 12307-E
Melissa K. Carroll (Tosca) 12799-E
Alison Lauren Cloonan (Sasser) 13587-E
- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Vicki J. Black 8626-E
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|---------------------------|-----------------------|
| Michelle Brooks | Carson Gardner |
| David J. Felix | Gavin Boyd Brandon |
| Meghan Elizabeth Costigan | Nathan J. Craig |
| Tanya L. Deininger | Christine H. Elzy |
| Sara Eversden | Trent T. Hall |
| Wayne Holder | Daniel Bruce Jacobson |
| Liza Ann Kovach | Jolene Laperriere |
| Ken Maczuga | Kyle M. Mickelson |
| Nathan H. Moyer | Tra T. Pham |
| Rebecca A. L. Pusch | Linda G. Sachs |
| Balaji Sankar | Valerie Tracey |
| Laura Anne Wellman | Phillip R. Wuollet |
| Bob Ikwuka Zee | |
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|--------------------------------------|--|
| Mesude Burcu Bryan – Illinois | Michael R. Dujmic – Illinois |
| Andrew Foster – Virginia | Donna L. Hruska – Nevada |
| Robin F. Klung – Virginia | Nipul M. Patel – Ohio |
| Richard A. Romer – Ohio | Theresa Elizabeth Sliwinski - Illinois |
| Timothy F. Allen – Ohio | Joe A. Barnes - West Virginia |
| Mark Barone – Iowa | Michael D. Baumert – Ohio |
| Cindy Eddins Collier – Ohio | Edmund J. Czemerych – Pennsylvania |
| Kathleen M. Daugherty – Pennsylvania | John L. Fletcher - New Mexico |

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|---------------------------------|---------------------------------|
| Craig W. York - Iowa | Sheldon J. Gross – Illinois |
| Laura F. Ward – Ohio | Stacy Kuxhausen – Kansas |
| Keith Lanzillo – Massachusetts | Bradley John Lincoln – Oregon |
| William M. Masser – Illinois | John D. Redding – Pennsylvania |
| George H. McNamara - New Jersey | Joseph D. Pallitto - New Jersey |
| Sheila Peace – Michigan | Joseph A. Scheidler – Indiana |
| Patricia A. Shanklin – Virginia | Mimi Stansbury – Texas |
| Morrisa W. Summers – Tennessee | Jeffrey Lynn Sumpter – Nevada |
- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-723:
- | | |
|---------------------------------|-------------------------|
| Stephanie Lynn Blaha – Illinois | Paul D. Bundy – Iowa |
| Bradley Matheny - Washington | Weihong Shan – Michigan |
- l. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-726(D):
- | | |
|------------------------------------|-----------------------------------|
| Reagan Ramirez Siazon – California | Matthew Aaron Faas – California |
| John Kevin McVoy – California | William David Mitchell - New York |
- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- | | |
|--------------------------|---------------------------|
| Lee Adams Baldwin | Michael Christopher Bruhn |
| Caradoc Crandall | Amit Keshav Cuchhadia |
| Joseph Robert Dauer | Nicole Suzanne Friedrichs |
| Todd Arthur Haden | Janet E. Hamilton |
| Aaron Matthew Jerz | Yutao Jiang |
| Douglas S. Laughlin | Mugdha Kedar Limaye |
| Mary Catherine Poore | Gennady Sare |
| Laura W. Sawaya | Jon Andrew Schade |
| Brian David Seavey | Tiffany Suzanne Warda |
| Benjamin Yale Weisenberg | Sam A. Wiley |
| Jeremy Daniel Wishall | Marissa D. Worley |
| Heidi Victoria Anderson | Vivek Kanta Ansal |
| Cheri Linn Bennett | Bradley Daniel Beverly |
| Mary Second Bitutsi | Elizabeth Ann Boyd |

Marie Ann Sison Castillo

Stephanie Lynn Cole

Purvi N. Desai

Elaine Marie Evers

Jeremy Todd Fry

Reshmy Susan George

Brian Patrick Harrelson

Teonna Lin Hoopes

Adam Richard Hoyt

Robert Scott Jones

Joo Hyun Kim

Steven Robert Larsen

Linda Louise Mak

Mhairi McRae

Christopher Allen Martin

Chad Bryan Morris

Craig Robert Neumann

Lee Joseph Pasko

Francie Ann Rech

Darcy Dru Scibetta

Kimberly Kaye Sosnowski

Lana Tubak

Craig Lamar Voyles

Gail Marie White

Sondra Lynn Yee

Xingli Zhang

Hye Rin Cheon

Curtis D. Corliss

Amanda Rebecca England

Michael Scott Forsgren

Burim Gashi

Kelly June Hampton

Erik Robert Heitman

Bethany Howell

Florence Mayeur Jones

Gain Sann Jue

Daniel Charles Krause

Jedediah Neal Lightcap

Jacob Edward McCracken

Damon Joseph Marella

Ewa Misiewicz

Yu Chan Nale

Sylvester Enejeta Ogbaudu

Matthew Kyle Rainer

Sacoyya Billaina Riggins

Brian Kent Skinner

Megan Rene Trout

Michelle Renae Vigil

Mark Joseph Walenga

Micah J. Wythers

Caixia Zhang

David P. Meyer

n. Approval of Candidates who have passed the Uniform CPA Examination:

Emily Isleib Abbott

Karon Lucille Bohlender

J. Paul Breshears

Yi Chang

Michael Louis Boden

Scottie James Bostwick

Mona L. Chahal

Joseph William Crockett

Ryan Nicholas Cross	Tamra L. Curtis
Keeley Kara Dayton	Trina Dev
Cynthia M. Dluzansky	Adam Michael Fanello
Ryan Gardner	Tammie Lee Harris
Lindsay Anne Helle	Amie Lianne Higginbotha
Theresa Ann Huff	Jeremiah L. Jolicoeur
Liza Ann Kovach	Jennifer Catherine Lano
Jolene J. Laperriere	Don C. Larson
Wayne Nash Layton	David Russell Leckey
Angela M. MacDonald	Lynn Frances McDonough
Kyle Wayne Mickelson	Tara Leanne Morgan
Christine Anne Myers	Jennifer Ann Norton
Huong Thi Pham	Lynn Marie Pierotti
Amber Nicole Price	Olga Vitalyev Ptashnyuk
Christopher Joseph Raab	Paramjit S. Rana
Dustin Michael Reeves	David Joseph Rogers
Balaji S. Sankar	Jatin Shah
William James Skurdahl	Christine Arlene Smith
Jordan Isaac Taylor	Sheri Lynn Trinchero
Matthew Anthone Vierthaler	Janette Lynn Wallin
Jialin Weng	Kathryn E. Winzig
Yang Xie	Germaine Yazzie

- o. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Axiom Tax PC 874-C	Beach Fleishman & CO PC 770-C
Beaton, James D. PC 502-C	Buttrum, L.Z. 4031-S
Birthcher, Harold M. 4463-S	Carr, Jeffery D. 4037-S
Coleman & Company PLLC 2370-L	Cybert & Scherrer PLC 2379-C
Erickson Financial Services PC 2540-C	Finger Kaplan & Matson PC 122-C
Griffin, John E. CPA 5138-S	Groll, Robert H. 4114-S

Hockensmith, Robert F. Pc 634-C	Hoey Cpa Pllc 2634-L
Holdsworth & Larson, CPAS 2696-L	Jones, Delwin G. CPA PC 995-C
Kennedy, Richard A. CPA PC 2330-C	Kraght Snell PC 2685-C
Mack & Courson PLC 2069-L	O'Connor Group PC 2065-C
Peck Murray PC 278-C Phelps, Melvin C. CPA & Assoc. PC 1039-C	Peiser, Rheta PC 1194-C R & A Cpa's PC 2382-C
Roberts, Willam H. PC 2485-C	Scott, Bradley C. CPA PLLC 2058-L
Shagger, Frederick C. CPA PC 702-C	Simon, Howard S. CPA PC 2443-C
Sigrist Cheek & Potter PLLC 869-C	Spellman, MA & CO PC 649-C
Thomson, Craig R CPA PC 2056-C	Washington, Janice CPA 5051-S
Wexler & Company PC 279-C	Wood, Gary J. PC 387-C

- 17. Summary of Current Events**
- 18. Discussion of Items to be placed on future meeting agenda**
- 19. Adjournment**